

Maine Revised Statutes

Title 36: TAXATION

Chapter 831: PROCEDURE AND ADMINISTRATION

§5290. MAINE ASTHMA AND LUNG DISEASE RESEARCH FUND; VOLUNTARY CHECKOFF

1. Maine Asthma and Lung Disease Research Fund. When filing a return, a taxpayer entitled to a refund under this Part may designate that a portion of that refund be paid into the Maine Asthma and Lung Disease Research Fund established in Title 22, section 1700-A. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Asthma and Lung Disease Research Fund by including with that taxpayer's return sufficient funds to make the contribution. The contribution may not be less than \$5. Each individual income tax return form must contain a designation in substantially the following form: "Maine Asthma and Lung Disease Research Fund: () \$5, () \$10, () \$25 or () Other \$.... ."

[2011, c. 685, §10 (AMD) .]

2. Contributions credited to Maine Asthma and Lung Disease Research Fund. The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Maine Asthma and Lung Disease Research Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Asthma and Lung Disease Research Fund.

[2011, c. 685, §10 (AMD) .]

SECTION HISTORY

2005, c. 672, §3 (NEW). 2005, c. 672, §§6,8 (AFF). 2011, c. 685, §10 (AMD) .

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.